

V.B.S. Purvanchal University, Jaunpur

B. Com. (Bachelor of Commerce)

Syllabus

B. Com.-1

Paper	Course Title	Maximum Marks
Paper-I	Business Communication	100
Paper-II	Business Statistics	100
Paper-III	Finance Accounting	100
Paper-IV	Principles of Business Management	100
Paper-V	Business Economics	100
Paper-VI	Business Environment	100
Total		600

B. Com.-2

Paper	Course Title	Maximum Marks
Paper-I	Company Law	100
Paper-II	Cost Accounting	100
Paper-III	Business Regulatory Framework	100
Paper-IV	Income Tax	100
Paper-V	Fundamentals of Entrepreneurship	100
Paper-VI	Public Finance	100
Paper-VII	Industrial Law	100
Total		700

B. Com.-3

Paper	Course Title	Maximum Marks
Paper-I	Corporate Accounting	100
Paper-II	Auditing	100
Paper-III	Money and Financial System	100
Paper-IV	Information Technology and Its Implication in Business	100
Optional Group-A		
Paper-V	Financial Management	100
Paper-VI	Accounting Management	100
Optional Group-B		
Paper-V	Principles of Marketing	100
Paper-VI	International Marketing	100
Optional Group-C		
Paper-V	Fundamental of Insurance	100
Paper-VI	Indian Banking System	100
Optional Group-D		
Paper-V	Internet and World wide Web	100
Paper-VI	Essentials of E-Commerce	100
Optional Group-E		
Paper-V	Human Resource Management	100
Paper-VI	Industrial Relations	100
Compulsory		
Paper-VII	Viva-voce	100
Total		700

- Student may choose any one optional group out of the five optional groups consisting two papers in each group

Note:-The examinees may use calculator in numerical papers of each class

- **B.Com-1, Paper-IV, Business Regulatory Framework:-** सत्र 2015-16 से यह प्रश्नपत्र बी० कॉम०, भाग-दो, तृतीय प्रश्नपत्र की जगह पढ़ाया जाएगा एवं बी० कॉम० भाग दो के पाठ्यक्रम में शामिल कर लिया जाएगा।

- **B.Com-2, Paper-III, Principles of Business Management**:-सत्र 2014–2015 से यह प्रश्नपत्र बी0 कॉम0, भाग–एक, चतुर्थ प्रश्नपत्र की जगह पढ़ाया जाएगा एवं बी0 कॉम0, भाग–एक के पाठ्यक्रम में शामिल कर लिया जाएगा। सत्र 2014–2015 में यह प्रश्नपत्र बी0 कॉम0, भाग–दो में भी रहेगा।

- The question paper is divided into three sections:

Section-A:

Ten very short answer questions, based on entire course. Each question must be answered in about 50 words.

(10 x 2= 20 Marks)

Section-B:

Five short answer questions. Each question must be answered in about 200 words.

(5 x 10= 50 Marks)

Section-C:

This section will have five long answer questions. The candidates will have to answer two questions. Each question must be answered in about 500 words.

(2 x 15= 30 Marks)

B. Com-1

Paper-I

BUSINESS COMMUNICATION

M.M.: 100

Duration:-3.00 hours

Objective:

The objective of this course is to develop effective business communication skills among the students.

Course Inputs

Unit-I

Introducing Business Communication: Basic forms of communicating; Communication models and processes; Effective communication its Principles, Theories of communication, Audience analysis.

Unit-II

Self-Development and Communication: Development of Positive personal attitudes; SWOT analysis.

Unit-III

Corporate Communication: Formal and informal communication networks; Grapevine; Miscommunication (Barriers); Improving communication. Practices in business communication; Group discussions; Mock interviews, Interviewing skills: Appearing in interviews, conducting interviews, writing resume and letter of application. Seminars; Effective listening: its principles & exercises.

Unit-IV

Writing Skills: Planning business messages; Rewriting and editing; The first draft; Reconstructing the final draft; business letters and memo formats; Request letters; Good news and bad news letters; Persuasive letters; Sales letters; Collection letters; Office memorandum.

Unit-V

Report Writing: Introduction to a proposal, short report and formal report, Report preparation. Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills.

Unit-VI

Non-Verbal Aspects of Communication: Body language: Kinesics, Proxemics, Para language. Modern Forms of Communication: Fax, E-mail, Video Conferencing etc.

Suggested Readings

1. Bovee and Thill: Business Communication Today: Tata Mc Graw Hill, New Delhi.
2. Ronald E. Dulek and John S. Fielder; Principles of Business Communication: Macmillan Publishing Company, London.
3. Randall E. magors; Business Communication; Harper and Row New York.
4. Webster's Guide to Effective Letter Writing; Harper and Row, New York.
5. Balasubramanyam: Business Communications; Vikas Publishing House, Delhi.
6. Kaul: Business Communication; prentice Hall, New Delhi.
7. Kaul: Effective Business Communication: Prentice Hall, New Delhi.
8. Patri VR : Essentials of Communication; Greenspan Publications, New Delhi.
9. Senguin J: Business Communication: The Real World and Your Career, Allied Publishers, New Delhi.
10. M. Salman Ansari: Business Communication (in Hindi & English), Wisdom Publishing House, Varanasi.

B. Com.-1
Paper-II
BUSINESS STATISTICS

Note : The examinees may use calculator.

M.M. : 100

Duration:-3.00 hours

Objective

The Purpose of this paper is to inculcate an analytical ability among the students.

Course Inputs

Unit-I

Introduction: Meaning, Scope, Importance and Limitations of Statistics. Statistical Investigation; Planning of statistical investigation, census and sampling methods, Collection of Primary and Secondary data, Statistical errors and approximation, classification and Tabulation of data, Frequency distribution.

Unit-II

Diagrammatic and Graphic Presentation: One Dimensional, Two dimensional Diagrams Histogram, Frequency polygon. Frequency curve and ogive curves. Graphs on Natural and semi-Logarithmic scales Graphic location of mode Median and quartiles.

Unit-III

Measures of Central Tendency: Arithmetic, geometric and Harmonic means, Mode, Median, Quartiles and percentiles, Simple and weighted averages. Uses and limitations of different averages.

Unit-IV

Dispersion and Skewness : Range, Quartile deviation, Mean Deviation and their coefficients, Standard deviation, coefficient of variation, Skewness and its coefficients. Correlation: Karl Pearson's coefficient of correlation, Probable Error and interpretation of coefficient of correlation, Rank Difference Method and Concurrent Deviation method.

Unit-V

Analysis of Time Series: Components of Time Series, calculation of Secular Trend- Moving Average method and method of Least squares. Interpolation & Extrapolation: Its methods. Index Numbers: Utility of index numbers. Problems in the construction

of index numbers, simple and weighted index number, Base shifting Fisher's Ideal index number and tests of Reversibility.

Unit-VI

Indian Statistics: Census, Price, Agriculture and industrial statistics.

Suggested Readings

1. D.N. Elhance, Fundamentals of Statistics.
2. S.P. Singh, सांख्यिकी के सिद्धान्त ।
3. Singh B.K. : Business statistics, Wisdom publishing House, Varanasi.
4. K.N. Nagar, सांख्यिकी के सिद्धान्त ।
5. R.P. Hooda, Statistics for business and Economics.
6. S.P. Gupta, Fundamentals of Statistics.
7. Lewin and Rubin, Statistics for Management.
8. Tondan, Ravi : Business Statistics.

B. Com-1

Paper-III

FINANCIAL ACCOUNTING

Note : The examinees may use calculator.

M.M.: 100

Duration:-3.00 hours

Objective

To Impart basic accounting knowledge as applicable to business.

Course Inputs

Unit-I

Meaning and Scope of Accounting. Need, development, and definition of accounting, Book-keeping and accounting, Persons interested in accounting; Disclosures: Branches of accounting; Objectives of accounting.

Unit-II

Accounting principles: Accounting standards in India. Accounting Transaction; Accounting Cycle ; Journal; Rules of debit and credit; Compound journal entry; Opening entry; Relationship between journal and ledger; Rules regarding posting; Trial balance; Sub division of journal.

Unit-III

Final accounts; Manufacturing account, Trading account; Profit and loss account & Balance sheet with Adjustment entries of Sole Trade and Partnership.

Unit-IV

Insolvency accounts: Individual & partnership firm, Royalties Accounts.

Unit-V

Branch Accounts: Dependent branch; Simple or Direct Method; stock and debtor system; Final accounts system; Wholesale branch; Independent branch; Foreign branch.

Unit-VI

Hire-purchase and instalment purchase system; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Instalment purchase system; After sales service.

Suggested Readings

1. Anthony, R.N. and Reece, J.S.: Accounting Principles; Richard Irwin Inc.
2. Gupta R.L., Radhaswamy M: Company Accounting; Sultan Chand and Sons, New Delhi.
3. Monga J.R., Ahuja, Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal T.S. and Gupta S.C.: Advanced Accounts; S. Chand & Co. New Delhi.
5. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
6. Agarwala A.N., Agrawala K.N.: Higher Sciences of Accountancy: Kitab Mahal, Allahabad.
7. Mishra A.K. Financial Accounts, Sahitya Bhawan Publishers and Distributors.
8. Singh B.K.; Financial Accounting, Wisdom Publishing House, Varanasi.

B. Com-1

Paper-IV

BUSINESS REGULATORY FRAMEWORK

- सत्र:-2015-16 से यह प्रश्नपत्र बी0 कॉम0 भाग-दो, तृतीय प्रश्नपत्र की जगह पढ़ाया जाएगा एवं बी0 कॉम0 भाग-दो के पाठ्यक्रम में शामिल कर लिया जाएगा।

M.M. : 100

Duration:-3.00 hours

Objective

The objective of this course is to provide a brief idea about the framework of Indian business laws.

Course Inputs

Unit-I

Law of Contract (1872) : Nature of contract, Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; Legality of object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.

Unit-II

Special Contracts: Indemnity; Guarantee; Bailment and pledge; Agency.

Unit-III

Sale of Goods Act 1930 : Formation of contracts of sale; Goods and their classification, price; Conditions, and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement.

Unit-IV

Negotiable Instrument Act 1881 : Definition of negotiable instruments; Features; Promissory Note: Bill of Exchange & Cheque; Holder and holder in due course Crossing of a cheque, types of crossing, Negotiation, Dishonour and discharge of negotiable instrument.

Unit-V

The Consumer Protection Act 1986: Salient features, Definition of consumer, Grievance redressal machinery.

The Indian Partnership Act-1932: Definitions and main provisions, Registration of Partnership, Minor as a Partner, Liabilities of Partners

Suggested Readings

1. Desai T.R. : Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata.
2. Khergamwala J.S : The Negotiable Instruments Act: N.M. Tripathi Pvt. Ltd. Mumbai.
3. Singh Avtar : The Principles of mercantile Law : Eastern Book Company, Lucknow.
4. Kuchal M.C. Business Law; Vikash Publishing House, New Delhi.
5. Kapoor N.D.: Business Law; Sultan Chand & Sons, New Delhi.
6. Chandha P.R. Business Law, Galgotia, New Delhi.

B.Com-1

Paper-V

BUSINESS ECONOMICS

M.M. : 100

Duration:-3.00 hours

Objective

This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

Course Inputs

Unit-I

Introduction: Meaning, Scope, Nature and Importance of Business Economics, Working of price mechanism.

Unit-II

Elasticity of Demand: Concept and measurement of elasticity of demand; Price, income and cross elasticity; Average revenue, marginal revenue, and elasticity of demand. Determinants and Importance of elasticity of demand.

Unit-III

Production function: Law of variable proportions; Iso-quants, Economics Regions and optimum factor combination, Expansion path, Returns to scale; Internal and external economies and diseconomies; Ridge lines.

Unit-IV

Theory of Costs: Short-run and long-run cost curves-traditional and modern approaches.

Unit-V

Market Structures: Market structures and business decisions: objectives of a business firm.

- a. Perfect Competition: Profit maximization and equilibrium of firm and industry; Short-run and long run supply curves; Price and output determination. Practical applications.
- b. Monopoly: Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly, Multi-plant monopoly, price discrimination, practical applications.
- c. Monopolistic Competition: Meaning and characteristics; Price and output determination under monopolistic competition; Product differentiations; Selling costs; Comparison with perfect competition, Excess capacity under monopolistic competition.
- d. Oligopoly: Characteristics indeterminate pricing and output, classical models of oligopoly Price leadership; Collusive oligopoly; Kinked demand curve.

Unit-VI

Factors Pricing-I : Marginal Productivity theory and demand for factors; Nature of supply of factor inputs determination of wage rates under perfect competition & monopoly.

Exploitation of labour, Rent-concept; Ricardian and modern theories of rent; Quasi rent.

Factor Pricing- II: Interests- concept and theories of interest; Profit-nature, concepts, and theories of profit.

Suggested Readings

1. John P. Gould, Jr. and Edward P. Lazear; Micro-economic Theory; All India Traveller, Delhi.
2. Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications, Kalyani, New Delhi.
3. Watson Donald S. and Getz Molcolm: Price Theory and its uses: Khosla Publishing House, New Delhi.
4. Koutsoyiani A.: Modern Macro-economics: Macmillan, New Delhi.
5. Richard G, Lipsey: An Introduction to Positive Economics; ELBS, Oxford.
6. Stigler G. The Theory of Price: Prentice Hall of India.
7. Nellis & Parker: The Essence of Business Economics; Prentice Hall, New Delhi.
8. Ferguson P.R. and Rothschild R., and Ferguson G.J.; Business Economics; MacMillan, Hampshire.

B. Com-1

Paper-VI

BUSINESS ENVIRONMENT

M.M. : 100

Duration:-3.00 hours

Objective

This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

Course Inputs

Unit-I

Indian Business Environment: Concept, components, and importance.

Unit-II

Economic Trends (overview): Income; Savings and investment; Industry; Balance of Trade and balance of payments, Money; Finance; Prices.

Unit-III

Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial Sickness.

Unit-IV

Role of Government: Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export-Import policy; Regulation of foreign investment.

Unit-V

The Current Five year Plan: Major policies; Resources allocation.

Unit-VI

International Environment: International trading environment (overview), Trends in world trade and the problems of developing countries, foreign trade and economic growth.

Suggested Readings

1. Sundaram & Black: The International Business Environment; Prentice Hall, New Delhi.
2. Agarwal A.N. : Indian Economy, Vikas Publishing House Delhi.
3. Khan Farooq A: Business and Society; S. Chand, Delhi.
4. Dutt R. and Sundharam K. Pm.; Indian Economy; S. Chand, Delhi.
5. Misra S.K. and Puri V.K. : Indian Economy; Himalaya Publishing House, New Delhi.
6. Hedge Ian: Environmental Economics; MacMilla, Hampshire.
7. Dutt Ruddar; Economic Reforms in India-A critique; S. Chand, New Delhi.

B. Com.-2
Paper -I
COMPANY LAW

M.M.: 100

Duration:-3.00 hours

Objective

The objective of this course is to provide basic knowledge of the provisions of the Companies Act. 1956(Now The Companies Act'2013), along with relevant case law.

Course Inputs

The Companies Act, excluding provisions relating to accounts and audit sections, managing agents and secretaries and treasurers Sections 324- 388 E, arbitration, Compromises, arrangements and reconstructions - sections 389-396).

Unit- - I

Corporate Personality: Kinds of companies, Promotion and incorporation of companies, Memorandum of Association, Articles of Association, Prospectus.

Unit- - II

Shares: share capital, Members, Share capital-transfer and transmission. Capital management-borrowing powers, mortgages and charges, debentures.

Unit- - III

Directors, Managing Director, whole time director.

Unit- - IV

Company meetings: kinds, quorum, voting, resolutions, minutes.

Majority powers and minority rights, Prevention of oppression and mismanagement.

Unit- -V

Winding up-kinds and conduct.

Suggested Readings

1. Gower L.C.B.: Principle of Modern Company Law; Stevens & Sons, London.
2. Ramaiya A. : Guide to the Companies Act; Wadhwa & Co. Nagpur.
3. Singh Avtar: Company Law; Eastern Book Co., Lucknow.
4. Kuchal M.C.: Modern India Company Law; Shri Mahavir Books, Noida.
5. Kapoor N.D.: Company Law - Incorporating the Provisions of the Companies Amendment Act, 2000; Sultan Chand Sons, New Delhi.
6. Bagriyal A.K. : Company Law; Vikas Publishing House, New Delhi.

B. Com-2
PAPER -II
COST ACCOUNTING

M.M. : 100

Duration:-3.00 hours

Objective

This course exposes the students to the basic concepts and the tools used in cost accounting.

Course Inputs

Unit- - I

Introduction: Nature and scope of cost accounting, cost concepts and classification, methods and techniques.

Unit- - II

Accounting for Material: Material control; Concept and techniques; Pricing of material issues; Treatment of material losses.

Accounting for Labour: Labour cost control procedure; Labour turnover, Idle time and overtime; Methods of wage payment-time and piece rates; Incentive schemes.

Unit- - III

Accounting for Overheads; Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under the over absorption, and its treatment.

Unit- - IV

Cost Ascertainment: Unit- Costing; Job, batch and contract costing; Operating costing.

Unit- - V

Process costing including inter-process profits, joint and by-products. Reconciliation of cost and financial accounts.

Suggested Readings

1. Arora M.N. : Cost Accounting - Principles and Practice; Vikas, New Delhi.
2. Jain S.P. and Narang K.L. : Cost Accounting; Kalyani New Delhi.
3. Anthony Robert, Reece, et al : Principles of Management Accounting; Richard D. Irwin Inc. Illinois.
4. Horngren, Charles, Foster and Datar; Cost Accounting - A Managerial Emphasis; Prentice - Hall of India, New Delhi.
5. Khan M.Y. and Jain P.K. : Management Accounting; Tata McGraw Hill.

6. Kaplan R.S. and Atkinson A.A.: Advanced Management Accounting; Prentice India International.
7. Tulsian P.C.; Practical Costing: Vikas, New Delhi.
8. Maheshwari S.N : Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.
9. Jha B.K. : Cost Accounting, Kedar Nath Ram Nath, Meerut.

B. Com-2

Paper-III

PRINCIPLES OF BUSINESS MANAGEMENT

- सत्र 2014–2015 से यह प्रश्नपत्र बी० कॉम० भाग–एक, चतुर्थ प्रश्नपत्र की जगह पढ़ाया जाएगा एवं बी० कॉम०, भाग–एक के पाठ्यक्रम में शामिल कर लिया जाएगा। सत्र 2014–2015 में यह प्रश्नपत्र बी० कॉम० भाग दो में भी रहेगा।

M.M.: 100

Duration:-3.00 hours

Objective B

This course familiarizes the students with the basics of principles of management.

Course Inputs

Unit-I

Introduction: Concept, nature, process, and significance of management; Managerial roles (Mintzberg); An overview of functional areas of management; Development of management throughout; Classical and neo-classical systems; Contingency approaches.

Unit-II

Planning: Concept, process, and types. Decision making - concept and process; Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.

Unit-III

Organizing: Concept, nature, process, and significance; Authority and responsibility relationships; Centralization and decentralization; Departmentalization; Organization structure-forms and contingency factors.

Unit-IV

Motivating and Leading People at Work: Motivation-concept; Theories-Maslow, Herzberg, McGregor and Ouchi; Financial and non-financial incentives.

Unit-V

Leadership: concept and leadership styles, Leadership theories (Tannenbaum and Schmidt), Likert's System Management.

Unit-VI

Communication: nature, process, networks, and barriers, Effective communication, Control– Concept and Process, Techniques of Control-tradition & Modern.

Suggested Readings

1. Drucker Peter F: Management Challenges for the 21st Century: Butterworth Heinemann, Oxford.
2. Wehrich and Koontz, et al; Essentials of Management; Tata McGraw Hill, New Delhi.
3. Fred Luthans: Organizational Behaviour, McGraw Hill, New York.
4. Louis A. Allen: Management and Organization; McGraw Hill, New York.
4. Louis A. Allen: Management and Organization; McGraw Hill, Tokyo.
5. Ansoff H.I. : Corporate Strategy; McGraw Hill, New York.
6. Hampton, David R: Modern Management; McGraw Hill, New York.
7. Stoner and Freeman: Management; Prentice-Hall, New Delhi.
8. Maslos Abraham; Motivation and Personality; Harper & Row, New York, 1954.
9. Hersey Paul and Blanchard Kenneth: Management of Organizational Behaviour-Utilizing the Human Resources; Prentice Hall of India, New Delhi.
10. Ibancevish J.M. and Matleson M.T.: Organizational Behaviour & Management; Irwin Homewood, Illinios.

B. Com-2

PAPER-IV

INCOME TAX

Note: The examinees may use calculator.

M.M. : 100

Duration:-3.00 hours

Objective

It enables the students to know the basics of Income Tax Act and its implications.

Course Inputs

Unit-I

Basic Concepts: Income, agricultural income, casual income, assessment year, previous year, gross total income, total income, person; Tax evasion, avoidance, and tax planning.

Basis of Charge: Scope of total income, residence and tax liability, income which does not form part of total income.

Unit-II

Heads of Income: Salaries; Income from house property; Profit and gains of business or profession, including provisions relating to specific business; Capital gains; Income from other sources.

Unit-III

Computation of Tax Liability: Computation of total income and tax liability of an individual, Aggregation of income; Set- off and carry forward of losses; Deduction from gross total income.

Unit-IV

Tax Management: Tax deduction at source; Advance payment of tax.

Unit-V

Assessment procedures: Tax planning for individuals, Tax Authorities.

Suggested Readings

1. Singhanai V.K. : Student's Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bhagwati: Income Tax Law & practice: Wiley Publication, New Delhi.
3. Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
4. Girish Ahuja and Ravi Gupta; Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C. : Income Tax Law and Practice; Pragati Publications, New Delhi.
6. Shukla S.K.-Income Tax Law and Accounts - New Royal Publication, Lalbagh ,Lucknow.

B. Com-2

Paper-V

FUNDAMENTALS OF ENTREPRENEURSHIP

M.M. : 100

Duration:-3.00 hours

Objective

It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manager their own small Unit-s.

Course Inputs

Unit-I

Introduction : The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio-economic environment; Characteristics of entrepreneur; Leadership; Risk taking; Decision - making and business planning.

Unit-II

Promotion of a Venture: Opportunities analysis; External environmental analysis-economic, social, and technological; Competitive factors; Legal requirements for establishment of a new Unit-, and raising of funds; Venture capital sources and documentation required.

Unit-III

Entrepreneurial behaviour: Innovation and entrepreneur; Entrepreneurial behaviour and Psycho-theories, Social responsibility.

Unit-IV

Entrepreneurial Development Programmes (EDP): EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.

Unit-V

Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.

Suggested Readings

1. Tandon B.C. : Environment and Entrepreneur; Chugh Publications, Allahabad.
2. Siner A David: Entrepreneurial Megabucks; John Wiley and Sons, New York.
3. Srivastava S.B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
4. Prasanna Chandra : Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.
5. Pandey I.M.: Venture Capital - The Indian Experience; Prentice Hall of India.
6. Holt: Entrepreneurship-New Venture Creation; Prentice Hall of India.
7. Shukla, M.B.; Entrepreneurship.

B. Com-2
Paper-VI
PUBLIC FINANCE

M.M. : 100

Duration:-3.00 hours

Objective

The Objective of this course is to provide basic knowledge about various intricacies for public finance.

Course Inputs

Unit-I

Meaning & Scope of Public Finance Public goods vs. Private goods, Principle of Maximum Social Advantages, Public Budget, Techniques of Budgeting (ZBB PBB), Deficit Financing.

Unit-II

Public Expenditure: Meaning & Nature, Wagner's views on increasing state activities Wiseman-peacock hypothesis, Canons and classification of public expenditure effects on production, distribution and economic stability.

Unit-III

Public Revenue: Main sources of revenue, Tax revenue, Direct and Indirect Taxes, progressive, proportional & Regressive Taxes, Value added tax.

Unit-IV

The Division of tax burden, Incidence of a tax, effects on production & distribution.

Unit-V

Public Debts: Role and classification of Public debts and methods of their redemption. Finance commission, Budgetary Procedure and financial control in India.

Suggested Readings

1. Pigou A.C.; A study of public finance.
2. Bhargava, R.N. : Theory and practice of public finance.
3. Saxena and Mathur: Public economics
4. Plaion: Public Finance.

B. Com-2
Paper-VII
INDUSTRIAL LAW

M.M. : 100

Duration:-3.00 hours

Objective

The purpose of this paper is to orient students about industrial rules and regulations.

Course Inputs

Unit-I

The Factories Act : Importance, Definitions, Provisions of the Factories Act relating of Health, Safety and welfare of the workers Working hours of Adults and Young persons.

Unit-II

Industrial Disputes Act: Meaning of Industrial Disputers, Authorities under the Industrial disputes Act, their duties and right, Strikes and lockouts, Lay off and retrenchment.

Unit-III

Indian Trade Unions Act: Definition and Registration of trade unions Rights and liabilities of Registered Trade Unions.

Unit-IV

Employees State Insurance Act: Constitution and Functions Employees state Insurance Corporation, Standing committee and medical Benefit Council, Provisions relating to Contribution and benefits.

Unit-V

Workman Compensation Act: A brief study of the provisions to compensation of workman.

Suggested Readings

1. Sexena, Sharma and Porwal: Industrial Law
2. Shukla, S.K. Industrial Labour Law, New Royal Publication, Lalbagh, Lucknow

B. Com.-3
Paper-I
Corporate Accounting

Note:- The examinees may use calculator.

M.M.: 100

Duration:-3.00 hours

Objective

This course enable the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act.

Course Inputs

Unit-I

Issues, Forfeiture, and Re-issue of Shares, Redemption of preference shares, Issue and redemption of debentures.

Unit-II

Final accounts: Excluding computation of managerial remuneration and disposal of profit.

Unit-III

Valuation of goodwill and shares.

Unit-IV

Accounting For amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction - excluding inter - company holdings and reconstructions schemes.

Unit-V

Consolidated Balance Sheet of holding companies with one subsidiary only.

Suggested Readings

1. Gupta R.L., Radhaswamy M: Company Accounts; Sultan Chand and Sons, New Delhi.
2. Maheshwari S.N. Corporate Accounting; Vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish, and Sehgal Ashok Financial Accounting; Mayur Paper Backs, Noida.
4. Shukla M.C. Grewal T.S. and Gupta S.C. Advanced Accounts; S Chand & Co. New Delhi.
5. Moore C.L. and Jaedicke R.K. : Managerial Accounting : South Western Publishing Co.,b Cincinnati, Ohi.
6. Jha B.K. and Shah, M.S. : Corporate Accounting, Kedar Nath & Ram Nath Meerut.

B. Com-3

Paper-II

Auditing

M.M.: 100

Duration:-3.00 hours

Objective

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

Course Inputs

Unit-I

Introduction : Meaning and objectives of auditing. Types of audit; Internal audit.

Audit Process : Audit programme; Audit note books; Working papers and evidences, Consideration for commencing an audit; Routine checking and test checking.

Unit-II

Internal Check System : Internal control

Audit Procedure : Vouching; Verification of assets and liabilities.

Unit-III

Audit of Limited Companies:

- a. Company auditor - Appointment, powers, duties; and liabilities.
- b. Divisible profits and dividend
- c. Auditor's report - standard report and qualified report.
- d. Special audit of banking companies.
- e. Audit of educational institutions.
- f. Audit of insurance companies.

Unit-IV

Investigation: Audit of nonprofit companies.

- a. where fraud is suspected, and
- b. when a running a business is proposed

Unit-V

Recent Trends in Auditing: Nature and significance of cost audit, Tax audit Management audit.

Suggestion Readings

1. Gupta Kamal Contemporary Auditing Tata McGraw - Hill, New Delhi.
2. Tanoon B.N. Principles of Auditing, S. Chand & Co., New Delhi.

3. Pagare Dinkar, Principles and Practice of Auditing, Sultan Chand, New Delhi.
4. Sharma T.R. Auditing Principles and Problems : Sahitya Bhawan, Agra.

B. Com-3
Paper-III
Money and Financial System

M.M.: 100

Duration:-3.00 hours

Objective -

This course exposes the students to the working of money and financial system prevailing in India.

Course Inputs

Unit-I

Money: Functions: Alternative measures to money supply in India-their different components; Meaning and changing relative importance of each; High powered money-meaning and uses; Sources of changes in high powered money.

Unit-II

Finance: Role of finance in an economy; Kinds of finance; Financial system, Components: Financial intermediaries; Markets and instruments, and their functions.

Unit-III

Indian Banking System: Definition of bank; Commercial banks - importance and functions; Structure of commercial banking system in India ; Balance sheet of a Bank; Meaning and importance of main liabilities and assets, Regional rural banks; Cooperative banking in India.

Unit-IV

Process of Credit Creation by Banks: Credit creation process; Determination of money supply and total bank credit.

Unit-V

Development Banks and Other Non-Banking Financial Institutions: Their main features; unregulated credit markets in India-main feature.

The Reserve Bank of India: Functions; Instruments of monetary and credit control; Main features of monetary policy since independence.

Suggested Readings

1. Chandler L.V. and Goldfield S.M.: The Economics of Money and Banking, Harper and Row NewYork.
2. Gupta S.B. Monetary Planning of India; S. Chand, New Delhi.
3. Khan M.Y. : India Financial System - Theory and Practice : Tata McGraw Hill, New Delhi.
4. Reserve Bank of India: Functions and Workings
5. Banking Commission Report (s)
6. Reserve Bank of India Bulletins.
7. Reserve Bank of India Annual Report (s)
8. Report on Currency and Finance.
9. Sengupta A.K. and Agarwal M.K.: Money Operations in India; Skylark Publications, New Delhi.
10. Vinayakan N. Banking by 2000 A.D.: Kanishka Publishers, Delhi.
11. Panchmukhi V.R., Rajpuria K.M. and Tandon R; Money and Finance in World Economic Order; Indus Publishing Co., New Delhi.
12. Khubchandani : Practice and Law of Banking : Macmillan India Ltd., New Delhi.
13. Hatler Bank Investment and Funds Management; Macmillan India Ltd., New Delhi.

B. Com-3

Paper-IV

Information Technology and Its Implications in Business

M.M.: 100

Duration:-3.00 hours

Objective

The objective of the course is to familiarize the students with the innovations in information technology and how it affects business. An understanding of the ground rules of these technologies will enable the students to appreciate the nitty-gritty of E-Commerce.

Course Inputs

Unit-I

Information Revolution and Information Technology (IT): Development of IT in Business; Basic features of IT; Impact of IT on business environment and social fabric; Invention of writing; Written books; Printing press and movable type-Gutenberg's invention; Radio, telephone, wireless and satellite communication; Computing and

dissemination of information and knowledge and convergence of technologies (internet with Wireless-WAP)

Unit-II

Fundamentals of Computers: Data information and EDP: Data, information, need and concept of data and information; Levels of information from data, Data processing, Electronic data processing, Electronic machines.

Number Systems and Codes: Different number systems - binary octal, decimal hexagonal and their conversion codes used in computers; BCD, EBCDIC ASCII; Gray and conversions.

Computer Arithmetic and Gates: Binary arithmetic, complements, addition and subtraction; Conversion from one system to another; Logic Gates, their truth table and applications minimization, and K-maps:

Computer Processing System: Definition of computer, Hardware/software concepts; Generation of computers; Types of computers; Elements of digital computer, CPU and its, functions, various computer systems.

I/O devices: Basic concepts of I/O devices, various input devices- Keyboard, mouse, MICR, OCR, microphones.

Various output devices: VDU, printer, plotter, spooling, LS.

Storage Devices: Primary and secondary memory; Types of memories; Memory capacity and its enhancement; Memory devices and their comparisons, Auxiliary storage, tapes, disks (magnetic and optical); various devices and their comparison.

System Software - Role of Software, Different System Software: O.S., utilities, element of O.S. - its types and variations; DOS and windows.

Computer and Networks: Need of communication, Data transmission, Baud Bandwidth, Communication channel; Multiplexing: Basic network concepts: O.S.I. model: Types of topologies: LAN, WAN, Client server concept.

Unit-III

Computer-based Business Applications

Word Processing: meaning and role of word processing in creating of documents, editing, formatting, and printing documents, using tools such as spelling check thesaurus, etc. in word processors (MS-Word)

Electronic Spreadsheet : Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business ; Creating a dynamic/sensitive worksheet; Concept of absolute and relative cell reference; Using built - in functions, Goal seeking

and solver tools; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of creating error - free worksheet (MS-Excel, Lotus 123), Practical knowledge of Wings Accounting (Software), Tally etc.

Programming under a DBMS environment: The concept of data base management system, Data field, records, and files, Sorting and indexing data, Searching records designing queries, and reports; Linking of data files; Understanding programming environment in DBMS; Developing menu driven applications in query language (MS - Access).

Unit-IV

Electronic Data Interchange (EDI): Introduction to EDI; Basics of EDI, EDI standards. Financial EDI (FEDI); FEDI for international trade transaction; Applications of EDI, Advantages of EDI; Future of EDI. The internet and its Basic Concepts, Internet-concept, history, development in India; Technological foundation of internet; Distributed computing; Client-server Computing; Internal protocol suite Application of distributed computing; Client -server Computing; Internal protocol suite in the internet environment: Domain Name System (DNS); Domain Name Service (DNS); Generic top-level domain (gTLD); Country code top-level domain (ccTLD);- India; Allocation of second-level domains; IP addresses; Internal protocol; Applications of internet in business, education, governance, etc. Information System Audit, Basic idea of information audit; Difference with the traditional concepts of audit, Conduct and applications of IS audit in internet environment.

Suggested Reading

1. Agarwala Kamlesh N. and Agarwala Deeksha Business on the Net-Introduction to E-Commerce: Macmillan India. New Delhi.
2. Agarwala Kamlesh, N. and Agarwala Deeksha: Bulls. Bears and The Mouse: An Introduction to Online Stock Market Trading: Macmillan India. New Delhi.
3. Agarwala Kamlesh. N. and Agarwala Prateek Amar, WAP the Net: An Introduction to Wireless Application Protocol; Macmillan India, New Delhi.
4. Bajaj Kamlesh K. and Nag Debjani E-Commerce: The Cutting Edge of Business: Tata McGraw Hill, New Delhi.
5. Edwards, Ward and Bytheway: The Essence of Information Systems ; Prentice hall New Delhi.
6. Garg & Srinivasan : Work Book on Systems Analysis & Design; Prentice Hall New Delhi.
7. Kanter : Managing with Information: Prentice Hall New Delhi.

8. Mindi Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
9. Minoli Daniel : Internet Engineering : Tata McGraw Hill, New Delhi.
10. Yeats : Systems Analysis & Design; Macmillan India, New Delhi.
11. Goyal Management Information System: Macmillan India, New Delhi.
12. Timothy J O' Leary: Microsoft Office 2000 : Tata McGraw Hill, New Delhi.

B. Com-3

- Any one of the following area combinations-

Group-A

FINANCE

Paper-V

FINANCIAL MANAGEMENT

Note : The examinees may use calculator.

M.M.: 100

Duration:-3.00 hours

Objective

The objective of this course is to help students understand the conceptual framework of financial management.

Course Inputs

Unit-I

Financial Management: Financial goal. Profit vs wealth maximization, Financial functions-investment, financing and dividend decisions, Financial planning. Capital Budgeting Nature of investments decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.

Unit-II

Cost of Capital Significance of cost of Capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital.

Unit-III

Operating and Financial Leverage: Their measure; Effects on profit analyzing alternative financial plans, combined financial and operating leverage. Capital Structure: Theories and determinants.

Unit-IV

Dividend Policies Issues in dividend policies; Walter's model, Gordon's model; M.M. Hypothesis, forms of dividend and stability in dividends, determinants.

Unit-V

Management of Working Capital Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements: Management of working capital-cash, receivables, and inventories.

Suggested Readings

1. Van Home J.C.: Financial Management and Policy; Prentice Hall of India: New Delhi.
2. Van Home J.C.: Fundamentals of Financial Management Prentice Hall of India, New Delhi.
3. Khan M.Y. and Jain P.K.: Financial Management, Text and problems: Tata McGraw Hill, New Delhi.
4. Prasanna Chandra: Financial Management Theory and Practice: Tata McGraw Hill, New Delhi.
5. Pandey I M Financial Management Vikas Publishing House New Delhi.
6. Brigham E.F. Gapenski L.C., and Ehrhardi M.C. Financial Management-Theory and Practice; Harcourt College Publishers, Singapore.
7. Bhalla V.K.: Modern Working Capital Management, Anmol Pub.Delhi.

Group-A

Finance

Paper-VI

Management Accounting

Note: The examinees may use calculator.

M.M.: 100

Duration:-3.00 hours

Objective

This course provides the students an understanding of the application of accounting techniques for management.

Course Inputs

Unit-I

Management Accounting; meaning, nature, scope, and functions of management accounting: Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting.

Unit-II

Financial Statements: Meaning and types of financial statements; Limitations of financial statements; Objectives and methods of financial statements analysis ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.

Unit-III

Funds Flow Statements as per Indian Accounting Standard 3, cash flow statements. Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making - make our boys; Change of product mix; Pricing; Break-even analysis. Exploring new markets, shutdown decisions.

Unit-IV

Budgeting for Profit Planning and Control: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting, Control ratios; Zero base budgeting; Responsibility accounting; Performance budging.

Unit-V

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing: Advantages and application; Variance analysis - material; labour and overhead (two-way analysis); Variances.

Suggested Readings

1. Arora M.N. : Cost Accounting-Principles and Practices; Vikas, New Delhi.
2. Jain S.P. & Narang K.L.: Cost Accounting; Kalyani, New Delhi.
3. Anthony, Robert & Reece, et. al: principles of Management Accounting: Richard Irwin Inc.
4. Homgren, Charles, Foster and Datar et. al: Cost Accounting-A Managerial Emphasis; Prentice Hall, Delhi.
5. Khan M.Y. and Jain P.K.: Management Accounting : Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkinson A. A.: Advanced Management Accounting : Prentice Hall India, New Delhi.

Group-B
MARKETING
Paper-V
PRINCIPLES OF MARKETING

M.M.: 100

Duration:-3.00 hours

Objective

The objective of this course is to help students to understand the concept of marketing and its applications.

Course Inputs

Unit-I

Production: Nature and scope of marketing; Importance of marketing as a business production, and in the economy; Marketing concepts-traditional and modern; Selling marketing; Marketing mix; Marketing environment.

Unit-II

Consumer Behaviour and market Segmentation: Nature, scope, and significance of consumer behaviour; Market segmentation - concept and importance; Bases for market segmentation.

Unit-III

Product: Concept of product, consumer, and industrial goods; Product planning and development; Packaging-role and functions; Brand name and trade mark, After-some service; Product life cycle concept.

Unit-IV

Distributions Channels and Physical Distribution; Distribution channels-concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, value housing; Inventory control; Order processing.

Unit-V

Promotion: Methods of promotion; Optimum promotion mix; Advertising media-their review merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of a successful sales person; Functions of salesman.

Suggested Readings

1. Philip Kotler: Marketing Management Englewood Cliffs; Prentice Hall, NJ.
2. William Miondide and O.C. Ferrell. Marketing: Houghton-Mifflin Boston.
3. Standon Vel.... Etzel Michael J., and Walker Bruce J; Fundamentals of Marketing: McGraw-Hill, New York.
4. Lamb Charles W., Hair Joseph F., and McDaniel Carl: Principles of Marketing: South-Wester-Publishing, Cincinnatiaio.
5. Cravesns L. and W. Hills Gerald E., Woodruff Robert B; Marketing Management: Richard D. Irwin, Homewood, Illinois.
6. Kotler Philip and Armstrong Gary: Principles of Marketing Prentice-Hall of India, New Delhi.
7. Fulmer R.M. The New Marketing McMillan New York.
8. McCarthy J.E.: Basic Marketing - A Managerial Approach; McGraw Hill, New York.
9. Cundiff, Edward W and Stiu R.R. Basic Marketing-Concepts, Decisions and Strategies; Prentice Hall, New Delhi.

Group-B

MARKETING

PAPER-VI

INTERNATIONAL MARKETING

M.M.: 100

Duration:-3.00 hours

Objective

This course aims at acquainting student with the operations of marketing in international environment.

Course Content

Unit-I

International Marketing: Nature, definition, and scope of international marketing: Domestic marketing vs. international marketing. International marketing environment-external and internal.

Unit-II

Identifying and Selecting Foreign Market: Foreign market entry mode decisions.

Product Planning for International Market: Product designing; Standardization vs. adaptation;

Branding, and packaging; Labeling and quality issues; after sales service.

Unit-III

International Pricing: Factors influencing international price; Pricing process-process and methods: International price quotation and payment terms.

Promotion of Product/Services Abroad: Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibition.

Unit-IV

International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.

Unit- V

Export Policy and Practices in India : Exim policy-an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.

Suggested Readings

1. Bhattacharya R.L. and Varshney B: International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B : Expert Marketing Strategies for Success: Global Press, New Delhi.
3. Keegan W.J. Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V: International Marketing; Prentice Hall New Delhi.
5. Taggart J.H. and Moder Mott M.C.: The Essence of International Business; Prentice Hall New Delhi.
6. Kotler Phillip: Principles of Marketing : Prentice Hall New Delhi.
7. Payer Weather John international Marketing; Prentice Hall, NJ.
8. Caterora P.M. and Keavenay S.M. : Marketing an International Perspective; Erwin Homewood, Illinois.
9. Paliwala, Stanley J. The Essence of International Marketing : Prentice Hall, New Delhi.

Group-C
INSURANCE AND BANKING
Paper V
FUNDAMENTALS OF INSURANCE

M.M.: 100

Duration:-3.00 hours

Objective

This course enables the students to know the fundamentals of insurance.

Course Inputs

Unit-I

Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.

Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance intermediaries; Agents' compensation.

Unit-II

Procedure for Becoming an Agent: Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

Unit-III

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information, Nomination and assignment; Procedure regarding settlement of policy claims.

Unit- IV

Company Profile: Organizational set-up of the company; Promotion strategy; Market share: Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels.

Unit-V

Fundamental/Principles of Life Insurance/Marine/Fire/Medical/General Insurance Contracts of various kinds; Insurable Interest.

Suggested Readings

1. Mishra M.N.: Insurance Principles and Practice; S. Chand and Co., New Delhi.
2. Insurance Regulatory Development Act 1999.
3. Life Insurance Corporation Act 1956.
4. Gupta O.S.: Life Insurance; Frank Brothers, New Delhi.

5. Vinayakam N., Radhaswamy and Vasudevan SV: Insurance-Principles and practice, S Chand and Co., New Delhi.
6. Mishra MN: Life Insurance Corporation of India, Vols. I, II & III; Raj Books, Jaipur.

Group-C
INSURANCE & BANKING
Paper-VI
INDIAN BANKING SYSTEM

M.M.: 100

Duration:-3.00 hours

Objective

This course enables the students to know the working of the Indian banking system.

Course Inputs

Unit-I

Indian Banking System; Structure and organization of banks; Reserve Bank of India; Apex banking institutions; Commercial banks; Regional rural banks; Co-operative banks; Development banks.

Unit-II

State Bank of India: Brief History; Objectives; Functions; Structure and organization Working and progress.

Unit-III

Banking Regulation Act, 1949, History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co-operative banks.

Unit-IV

Regional Rural and Co-operative Banks in India: Functions, Role of regional rural and cooperative banks in rural India; Progress and performance.

Unit-V

Reserve Bank of India: Objective, Organization, Functions and working; Monetary policy; Credit control measures and their effectiveness.

Suggested Readings

1. Basu A.K. Fundamentals of Banking-Theory and Practice; A. Mukherjee and Co., Calcutta.
2. Sayers R.S.: Modern Banking: Oxford University Press.
3. Pandankar S.G. and Mithani D.M. Banking in India; Orient Longman.
4. Reserve Bank of India: Functions and Working.

5. Dekock; Central Banking; Crosby Lockwood Staples, London.
6. Tennan M.L. : Banking - Law and Practice in India Law House, New Delhi.
7. Khubchandani B.S.: Practice and Law of Banking; Macmillan, New Delhi.
8. Shekhar and Shekhar: Banking Theory and Practice; Vikas Publishing House, New Delhi.

Group-D

E-COMMERCE

Paper-V

Internet & World Wide Web

M.M.: 100

Duration:-3.00 hours

Objective

This course aims at familiarizing the students with the basic concepts and ground rules of Internet and the various services it offers, including designing a website, security of data/information on the Internet, and how to access information from depositories in the World Wide Web.

Course Inputs

Unit-I

The mechanism of the Internal Distributed computing; Client-server computing, Internet Protocol suite; Protocol Stack; Open System Interconnection Reference Model (OSIRM) based on the International Organization for Standardization (ISO) (Application layer, presentation layer, session. Layer; transport layer network layer, data link layer, and physical layer); TCP/IP protocol suite model; Mechanism of transmitting the message across the network and function of each layer; Processing of data at the destination. Mechanism to log onto the network; Mechanism of sending and receiving email.

Unit- II

Internet Enabled Services: Electronic mail (E-mail); Usenet & newsgroup; File transfer protocol (FTP); Telnet Finger; Internet chat (IRC); Frequently asked questions (FAQ): The World Wide Web Consortium (W3C) - origin and evolution: Standardizing the Web; W3C members; W3C recommendations; Browsing and searching; Browsing and information retrieval; Exploring the World Wide Web; Architecture of World Wide Web; Hyperlink; Hypertext Markup Language (HTML); Hypertext Transfer protocol (HTTP Address-URL).

Unit-III

Designing Web Site/Web Page: WW operations, Web standards, HTML-concept and version; Naming scheme for HTML documents; HTML editor; Explanation of the structure of the homepage; Element in HTML documents; XHTML, CSS, Extensible Style sheet Language (SXL); Tips for designing web pages.

Unit-IV

Security of Data/Information: Security; Network security; PINA factor-privacy; integrity, non-repudiation, authentication; SSL; Encryption; Digital signature; Digital certificate : Server security: Firewall Password; Biometrics; Payment Security; Virus protection; Hacking.

Unit-V

Web Browsing; Browsers; Basic functions of web browsers; Browsers with advanced facility; Internet explorer; Netscape navigator; Netscape Communicator.

Search Engine/Directories; Directory; General features of the search engines, Approaches to website selection; Major search engines; specialized search engines; Popular search engines/directories; Guidelines for effective searching; A general approach to searching.

Suggested Readings

1. Agarwala Kamlesh, N. and Agarwala Deeksha : Bridge to the Online Storefront; Macmillan India New Delhi.
2. Agarwala Kamlesh N. and Agarwala Deeksha : Fatal Click : What to do when viruses size your computer Macmillan India New Delhi.
3. Phillips Lee Anne : Practical HTML 4; Prentice Hall New Delhi.
4. Douglas E. Comer. The Internet Book : Prentice Hall New Delhi.
5. Minoli Daniel, Minoli Emma; Web Commerce Technology Handbook; Tata McGraw Hill New Delhi.
6. Minoli Daniel : Internet & Intranet Engineering ; Tata McGraw Hill New Delhi.
7. Deitel Harvey M. and Deitel Paul J. and Neito T.R. : Complete Internet and World Wide Web Programming Training Course; Prentice Hall New Delhi.

Group-D
E-COMMERCE
Paper-VI
ESSENTIALS OF E-COMMERCE

M.M.: 100

Duration:-3.00 hours

Objective

The objective of this course is to familiarize the students with the basics of e-commerce and to comprehend its potential.

Course Inputs

Unit-I

Internet and Commerce: Business operations; E-commerce practices vs traditional business practices; Concepts b2b, b2c, c2c, b2g, g2h, g2c; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce.

Unit-II

Operations of E-commerce: Credit card transactions; Secure Hypertext Transfer Protocol (SMTP) : Electronic payment systems; Secure electronic transaction (SET); SET's encryption; Process, Cyber cash; Smart cards; Indian payment models.

Unit-III

Applications in B2C: Consumer's shopping procedure on the internet; Impact on dis-intermediation and re-intermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker-based services online; Online travel tourism service; Benefits and impact of e-commerce on travel industry; Real estate market; Online stock trading and its benefits; Online banking and its benefits; Online financial services and their future; E-auctions-benefits, implementation, and impact.

Unit-IV

Applications in B2 B: Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefits of b2b on procurement reengineering; Just in Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; Marketing issues in b2 b.

Unit-V

Applications in Governance: EDI in governance; E-government, E-governance-applications of the internet, Concept of government-to-business, business-to-government and citizen-to-government; E-governance models; Private sector interface in e-governance.

Emerging Business Models: Retail model; Media model, advisory model, Made-to-order manufacturing model; Do-it-yourself model; Information service model; emerging hybrid models; Emerging models in India.

Suggested Readings

1. Agarwala Kamlesh N and Agarwala Deeksha: Bridge to Online Storefront; Macmillan India. New Delhi.
2. Agarwala Kamlesh. N. and Agarwala Deeksha: Business on the Net - Introduction to E-commerce Macmillan India New Delhi.
3. Agarwala Kamlesh. N. and Agarwala Deeksha : Bulls, Bears and The Mouse: An introduction to Online Stock Market Trading : Macmillan India New Delhi.
4. Tiwari Dr. Murli D.: Education and E-Governance; Macmillan India New Delhi.
5. Minoli Daniel, Minoli Emma Web Commerce Technology Handbook: Tata McGraw Hill, New Delhi.
6. Minoli Danil. Internet & Intranet Engineering Tata McGraw Hill, 1999.
7. Bhatnager Subhash and Schwware Robert (Eds.) Information and Communication Technology in Development Sage Publications India. New Delhi.
8. Amor. Daniel E-business^(R) evaluation, The: Living and Working in an Interconnected World; Prentice Hall. US.
9. Afuah, A., and Tucci, C Internet Business Models and Strategies; McGraw Hill, New York
10. Agarwala Kamlesh N.: Internet Banking, Macmillan India New Delhi.

Group-E
HUMAN RESOURCE
Paper-V
HUMAN RESOURCE MANAGEMENT

M.M. : 100

Duration:-3.00 hours

Objective

The paper aims to develop in students a proper understanding about human resource.

Course Inputs

Unit-I

Human Resource Management: Meaning, Functions, Importance, Scope and Role.
Organization of H.R.D., Personnel Policies.

Unit-II

Hiring:

- a) Manpower planning: Determining quality and quantity of personnel.
- b) Recruitment-Methods and Evaluation.
- c) Selection, Induction and Placement.
- d) Promotion, Transfer Demotion.

Unit-III

Training: Meaning, Importance, Need, Methods of Performance Appraisal, Motivation and Morale.

Unit-IV

Wage and Salary Administration: Meaning, Significance, Factors, Job-Evaluation, Methods of wage & Payment Including, Incentive, payments.

Unit-V

Employee Benefits & Services: Concept, objectives, significance, Types of Benefits & Services, Fringe Benefits in India.

Suggested Readings

1. Human Resource Development: Edwing. B. Flippo.
2. Human Resource Development: C.B. Manoria.
3. Human Resource Development: P.C. Tripathi.
4. Human Resource Development: Dale. S. Beach.

Group-E
HUMAN RESOURCE
Paper-VI
INDUSTRIAL RELATIONS

M.M.: 100

Duration:-3.00 hours

Objective

The paper aims to develop in students a proper understanding about Industrial Relations.

Course Inputs

Unit-I

Introduction

Concepts of Industrial relations and its scope: Problems of Labour Management Relations-causes of Poor Industrial relations, Conditions of good industrial relations, Industrial relations in India.

Unit-II

Trade Unionism

The concept, objectives, functions and types of trade unions. Historical Development of Trade Unions in India Obstacles in the growth of strong trade unionism.

Unit-III

Industrial Disputes and Grievance

Meaning classification: Cause of Industrial disputes.

Settlement of industrial disputes, Concept, Nature and Causes of Grievances, The grievance procedure.

Unit-IV

Collective Bargaining

Concept, features, necessity and importance of collective bargaining; Collective Bargaining Procedure, Collective Bargaining in India.

Unit-V

Employee Discipline

Causes and Types of Indiscipline, Essentials of a Good Disciplinary System. procedure for taking Disciplinary Actions.

Workers Participation in Management

Suggested Readings

1. Industrial Relations: C.B. Mamoria and Dassora
2. Industrial Relations: Agrawal and Porwal
3. Dynamics of industrial Relations : C.B. Mamoria

B.Com-3

Compulsory

Paper-VIII

VIVA-VOICE

M.M.: 100

Duration:-3.00 hours

Objective

The purpose of this paper is to develop a skill of self expression and oration amongst to students.